

Lorillard

LORILLARD, INC. • 666 FIFTH AVENUE, NEW YORK, N.Y. 10103 • (212) 841-8500 • CABLE LORILLARD

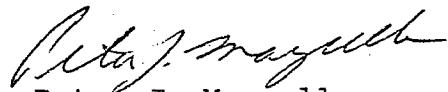
May 7, 1986

Mr. Robert F. Gertenbach
President
The Council For Tobacco Res.U.S.A.
900 Third Avenue
New York, N.Y. 10022

Dear Mr. Gertenbach:

We are enclosing herewith check in the amount of
\$103,875.04, representing our final installment of dues
for the year 1985.

Very truly yours,



Peter J. Marzullo
DIRECTOR - ACCOUNTING

Encl.
PJM:bc

cc: Mr. M. A. Peterson
Mr. A. Stevens